

<b>Scenario 1: Using highest base student cost between elementary, middle and high schools</b>	<b>Model #1 1:21 Teacher/Student Ratios</b>	<b>Model #2 1:24 Teacher/Student Ratios</b>	<b>Model #3 1:25 Teacher/Student Ratios</b>	<b>Model #4 1:30 Teacher/Student Ratios</b>	<b>Model #5 1:35 Teacher/Student Ratios</b>
<b>BSC (Maximum)</b>	\$5,259	\$4,991	\$4,901	\$4,603	\$4,364
<b>WPU's</b>	825,971.34	825,971.34	825,971.34	825,971.34	825,971.34
	\$4,343,783,277	\$4,122,422,958	\$4,048,085,537	\$3,801,946,078	\$3,604,538,928
<b>Assume State Share is 70%</b>	\$3,040,648,294	\$2,885,696,071	\$2,833,659,876	\$2,661,362,255	\$2,523,177,249
<b>Est. Current State Revenues</b>	<u>2,500,012,828</u>	<u>2,500,012,828</u>	<u>2,500,012,828</u>	<u>2,500,012,828</u>	<u>2,500,012,828</u>
<b>Balance:</b>	\$540,635,466	\$385,683,243	\$333,647,048	\$161,349,427	\$23,164,421
<b>30% Local Share on Model</b>	\$1,298,179,155				
<b>2001-02 Ad Valorem Taxes</b>	\$1,761,850,456				
<b>2001-02 Total Local Revenues</b>	\$2,211,652,540				
<b>Scenario 2: Using lowest base student cost between elementary, middle and high schools</b>	<b>Model #1 1:21 Teacher/Student Ratios</b>	<b>Model #2 1:24 Teacher/Student Ratios</b>	<b>Model #3 1:25 Teacher/Student Ratios</b>	<b>Model #4 1:30 Teacher/Student Ratios</b>	<b>Model #5 1:35 Teacher/Student Ratios</b>
<b>BSC (Minimum)</b>	\$5,239	\$4,977	\$4,870	\$4,548	\$4,333
<b>WPU's</b>	825,971.34	825,971.34	825,971.34	825,971.34	825,971.34
	\$4,327,263,850	\$4,110,859,359	\$4,022,480,426	\$3,756,517,654	\$3,578,933,816
<b>Assume State Share is 70%</b>	\$3,029,084,695	\$2,877,601,551	\$2,815,736,298	\$2,629,562,358	\$2,505,253,671
<b>Est. Current State Revenues</b>	<u>2,500,012,828</u>	<u>2,500,012,828</u>	<u>2,500,012,828</u>	<u>2,500,012,828</u>	<u>2,500,012,828</u>
<b>Balance:</b>	\$529,071,867	\$377,588,723	\$315,723,470	\$129,549,530	\$5,240,843

<b>Classifications</b>	<b>2003-04 ADM</b>	<b>2004-05 ADM</b>	<b>Current Weights</b>	<b>Revised Weights</b>	<b>Revised WPU's</b>	<b>BSC of \$5,657</b>
Kindergarten	41,917.95	43,599.35	1.30	<b>1.00</b>	43,599.35	\$240,145,220
Primary (1-3)	123,924.54	125,618.86	1.24	<b>1.00</b>	125,618.86	\$691,908,681
Elementary (4-8)			1.00			
<b>Elementary (4-5)</b>	<b>87,613.20</b>	<b>86,074.01</b>		<b>1.00</b>	86,074.01	\$474,095,647
<b>Middle (6-8)</b>	<b>138,876.77</b>	<b>141,805.01</b>		<b>1.00</b>	141,805.01	\$781,061,995
High School (9-12)	78,732.81	78,349.85	1.25	<b>1.00</b>	78,349.85	\$431,550,974
Educable Mentally Handicapped	8,498.06	7,591.90	1.74		13,209.91	\$72,760,162
Learning Disabled	44,333.09	45,117.04	1.74		78,503.65	\$432,398,102
Trainable Mentally Handicapped	2,627.96	2,541.79	2.04		5,185.25	\$28,560,366
Emotionally Handicapped	5,462.81	5,233.78	2.04		10,676.91	\$58,808,427
Orthopedically Handicapped	1,164.15	984.43	2.04		2,008.24	\$11,061,370
Visually Handicapped	613.60	581.33	2.57		1,494.02	\$8,229,052
Hearing Handicapped	1,248.20	1,201.61	2.57		3,088.14	\$17,009,462
Speech Handicapped	34,913.37	34,422.39	1.90		65,402.54	\$360,237,196
Homebound	2,299.90	2,376.73	2.10	<b>1.00</b>	2,376.73	\$13,091,029
Vocational 1	57,601.87	57,297.61	1.29			
Vocational 2	21,476.62	22,040.87	1.29			
Vocational 3	11,252.46	11,230.41	1.29			
<b>Career Technology</b>	<b>90,050.00</b>	<b>90,568.89</b>		<b>1.20</b>	108,682.67	\$598,624,135
Autism	1,404.82	1,600.83	2.57		4,114.13	\$22,660,645
<b>Adult Education</b>						
<b>17-21 Population</b>	<b>16,442.00</b>	<b>15,693.00</b>		<b>0.20</b>	3,138.60	\$17,287,409
<b>Over 21 Population</b>	<b>68,000.00</b>	<b>59,458.00</b>		<b>0.10</b>	5,945.80	\$32,749,466
<b>Additional Classifications:</b>						
<b>Gifted and Talented (3-12)</b>	<b>97,162.00</b>	<b>90,510.00</b>	0.30	<b>0.15</b>	13,576.50	\$74,779,362
<b>Career Exploration (6-9)</b>	<b>165,908.00</b>	<b>0.00</b>		<b>0.039</b>	0.00	
<b>Prevention (K-3)</b>	<b>97,017.00</b>	<b>103,223.11</b>	0.26	<b>0.20</b>	20,644.62	\$113,710,576
<b>Remediation (4-12) *</b>	<b>173,668.00</b>	<b>176,603.14</b>	0.114		20,132.76	\$110,891,233
<b>Limited English Proficient</b>	<b>10,984.00</b>	<b>16,049.00</b>		<b>0.20</b>	3,209.80	\$17,679,578
<b>TOTAL WPUS:</b>					<b>836,837.34</b>	<b>\$4,733,896,780</b>

\* Until an analysis of 2005 PACT scores, the estimated for remediation is based upon 2004 PACT scores. All other counts are based upon the 2004-05 actual ADM counts or upon the most recent data provided by SDE.

## EXPLANATION OF CLASSIFICATIONS

**Adult Education:** In 2004-05 there were 75,151 persons enrolled in adult education with an allocation of \$150.00 per student. The funds would target the adult population who is between the ages of 17 and 21 and have not obtained a high school diploma. The allocation would equal \$1,000 per student for a minimum of 300 hours of attendance or the successful completion of a high school credential during the school year. The lower estimates are due not to reduced services but to improved data collection and analysis.

**Prevention:** According to information from the 2004 annual report card, 61.0%, up from 57.93% in 2003, of all students in grades K-12 in South Carolina qualify for Medicaid and/or reduced or free lunches and are classified as living in poverty. Using nationally recognized programs such as Success for All/Roots and Wings, the cost to address the educational needs of low-income students is approximately \$1,000 per pupil. \$1,000 equates to .2 of the base student cost.

**LEP:** As of May 11, 2005, there were 16,049 students in grades K-12 who were limited English proficient in South Carolina. In North Carolina, each school having at least 20 students with limited English proficiency receives a base allocation equal to one teacher assistant position or \$23,258 in FY2004-05. After calculating the base, 50% of the funds are distributed based on the concentration of LEP students in a district (\$4,331.83) and 50% based on the 3-year weighted average headcount of LEP students (\$290.63). In NC the per pupil LEP appropriation was \$624.07 in FY05 or a total of \$38,643,103 for LEP services.

**Career Exploration:** Due to passage of the Education and Economic Development Act of 2005, the costs associated with hiring career specialists are included in the base student costs rather than through a separate weighting.

**Gifted and Talented:** To provide G&T instruction to students and AP courses. The estimated ADM includes: 71,632 G&T academic students which was the 135-ADM for FY05; 7,890 G&T artistic students or 11% of the academic students using the 2005 report "A Descriptive Study of South Carolina's Gifted and Talented Program"; and 10,988 students who took AP courses in FY04. In FY05 districts received \$360.38 per academic student served in G&T.

**Remediation:** Remediation services provided to any student scoring Below Basic in any academic content area on PACT or not passing both sections of HSAP. 52.3% of students (163,940) who took PACT in 2004 scored Below Basic in at least one academic area. 13.2 % of students (41,244) students scored Below Basic in all four academic areas. In addition, in 2004 24% of tenth graders taking HSAP did not pass both sections of the test on the first attempt. The weighting is \$625 per student to be used for: summer school, reduced class size, afterschool programs, extended day, instructional materials, etc.

<b>FY2005-06 Appropriation</b>	<b>General Fund</b>	<b>EIA</b>	<b>Lottery</b>	<b>TOTAL</b>
APT/ADEPT	2,217,245			2,217,245
Health and Dental Part-time Teachers	206,345			206,345
Employer Contributions	401,128,299			401,128,299
Education Finance Act	1,367,140,076			1,367,140,076
Adult Education		12,677,703		12,677,703
Nurse Program	597,562			597,562
Lunch Program	413,606			413,606
P.L. 99-457	3,973,584			3,973,584
Retiree Insurance	55,444,902			55,444,902
National Board Certification	2,617,126	39,280,874		41,898,000
Reduce Class Size		35,047,429		35,047,429
Credits for High School Diploma		23,632,801		23,632,801
High Schools that Work		1,000,000		1,000,000
Young Adult Education		1,600,000		1,600,000
Middle School Initiative		4,937,500		4,937,500
Modernize Vocational Equipment	4,739,548	3,963,520		8,703,068
Summer School		31,000,000		31,000,000
Alternative Schools		10,976,277		10,976,277
Advanced Placement		3,078,265		3,078,265
Gifted and Talented		29,497,533		29,497,533
Services for Students with Disabilities		4,205,017		4,205,017
Tech Prep - School to Work		4,064,483		4,064,483
Jr. Scholars Program		51,558		51,558
Critical Teaching Needs		602,911		602,911
Arts Curricula		1,597,584		1,597,584
Act 135		120,436,576		120,436,576
Competitive Teacher Grants		1,287,044		1,287,044
Parent Support		4,159,555		4,159,555
Family Literacy		1,700,046		1,700,046
Teacher Salaries		103,017,864		103,017,864
Employer Contributions		19,161,330		19,161,330
Teacher Supplies		12,500,000		12,500,000
Professional Development		4,413,485		4,413,485
Professional Development -NSF		2,900,382		2,900,382
Principal Salary Supplement		3,098,123		3,098,123
Governor's Institute of Reading		1,312,874		1,312,874
<b>SUBTOTALS:</b>	<b>1,838,478,293</b>	<b>481,200,734</b>		<b>2,319,679,027</b>

<b>FY2005-06 Appropriation</b>	<b>General Fund</b>	<b>EIA</b>	<b>Lottery</b>	<b>TOTAL</b>
<b>Transportation:</b>				
School Bus Driver Salary	40,019,622			40,019,622
Contract Drivers	378,531			378,531
Bus Drivers Aide	159,670			159,670
EAA - Transportation	4,000,000			4,000,000
<b>SUBTOTALS:</b>	<b>44,557,823</b>			<b>44,557,823</b>
<b>OTHER:</b>				
K-5 Reading, Math, Science & Social Studies			46,500,000	46,500,000
6-8 Reading, Math, Science & Social Studies			2,000,000	2,000,000
High School Reading Initiative	500,000			500,000
<b>SUBTOTALS:</b>	<b>500,000</b>		<b>48,500,000</b>	<b>49,000,000</b>
<b>Other State Revenue in Lieu of Taxes for FY2004</b>				
Local Property Tax Relief	243,090,660			243,090,660
Homestead Exemption	77,363,826			77,363,826
Merchants Inventory Tax	19,821,400			19,821,400
Manufacturer's Deprec Reimbursement	20,936,636			20,936,636
Other State Property Tax Revenue	7,798,498			7,798,498
Revenue from Other State Sources	10,272,748			10,272,748
<b>SUBTOTAL:</b>	<b>379,283,768</b>			<b>379,283,768</b>
<b>TOTAL:</b>	<b>2,262,819,884</b>	<b>481,200,734</b>	<b>48,500,000</b>	<b>2,792,520,618</b>
<b>OTHER</b>				
<b>4-year-old Early Childhood</b>		<b>21,832,678</b>		

**Scenario A: Using lowest base student cost and 1:21 Teacher/Student Ratio**

	December 2005	December 2004	December 2003
BSC (Minimum)	\$5,657	\$5,347	\$5,239
WPU's	836,837.34	839,493.49	825,971.34
	<b>\$4,733,896,780</b>	<b>\$4,488,771,681</b>	<b>\$4,327,263,850</b>
Assume State Share is 70%	\$3,313,727,746	\$3,142,140,177	\$3,029,084,695
Est. Current State Revenues	<u>\$2,792,520,618</u>	<u>\$2,604,779,032</u>	<u>\$2,500,012,828</u>
Balance:	\$521,207,128	\$537,361,145	\$529,071,867
30% Local Share on Model	\$1,420,169,034	\$1,346,631,504	\$1,298,179,155
Ad Valorem Taxes: (Prior Year)			
Fiscally Independent Districts	\$1,321,048,785	\$1,253,293,232	
Fiscally Dependent Districts	<u>\$697,944,604</u>	<u>\$646,177,267</u>	
TOTAL:	\$2,018,993,389	\$1,899,470,499	\$1,764,850,456
TOTAL REVENUE LOCAL SOURCES	\$2,563,631,760	\$2,382,189,644	\$2,211,652,540

**Scenario B: Using highest base student cost and 1:21 Teacher/Student Ratio**

	December 2005	December 2004	December 2003
BSC (Maximum)	\$5,742	\$5,464	\$5,259
WPU's	836,837.34	839,493.49	825,971.34
	<b>\$4,804,961,007</b>	<b>\$4,586,992,429</b>	<b>\$4,343,783,277</b>
Assume State Share is 70%	\$3,363,472,705	\$3,210,894,701	\$3,040,648,294
Est. Current State Revenues	<u>\$2,792,520,618</u>	<u>\$2,604,779,032</u>	<u>\$2,500,012,828</u>
Balance:	\$570,952,087	\$606,115,669	\$540,635,466
30% Local Share on Model	\$1,441,488,302.16	\$1,376,097,729	\$1,303,134,983
Ad Valorem Taxes:			
Fiscally Independent Districts	\$1,321,048,785	\$1,253,293,232	
Fiscally Dependent Districts	<u>\$697,944,604</u>	<u>\$646,177,267</u>	
TOTAL:	\$2,018,993,389	\$1,899,470,499	\$1,764,850,456
TOTAL REVENUE LOCAL SOURCES	\$2,563,631,760	\$2,382,189,644	\$2,211,652,540

Classifications	2002-03 ADM	Current Weights	Revised Weights	Revised WPU	BSC of \$5,259
Kindergarten	40,675.88	1.30	1.00	40,675.88	\$213,914,452.92
Primary (1-3)	123,959.01	1.24	1.00	123,959.01	\$651,900,433.59
Elementary (4-8)	227,594.73	1.00			
Elementary (4-5)	89,577.30		1.00	89,577.30	\$471,087,020.70
Middle (6-8)	138,017.42		1.00	138,017.42	\$725,833,611.78
High School (9-12)	80,429.13	1.25	1.00	80,429.13	\$422,976,794.67
Educable Mentally Handicapped	9,179.03	1.74		15,971.51	\$83,994,182.66
Learning Disabled	42,426.47	1.74		73,822.06	\$388,230,201.97
Trainable Mentally Handicapped	2,625.39	2.04		5,355.80	\$28,166,129.06
Emotionally Handicapped	5,574.55	2.04		11,372.08	\$59,805,779.24
Orthopedically Handicapped	1,408.01	2.04		2,872.34	\$15,105,638.16
Visually Handicapped	567.67	2.57		1,458.91	\$7,672,417.68
Hearing Handicapped	1,226.53	2.57		3,152.18	\$16,577,325.66
Speech Handicapped	34,793.98	1.90		66,108.56	\$347,664,927.56
Homebound	2,279.74	2.10	1.00	2,279.74	\$11,989,152.66
Vocational 1	55,387.12	1.29			
Vocational 2	19,893.24	1.29			
Vocational 3	10,222.50	1.29			
Career Technology			1.20	102,603.43	\$539,591,448.89
Autism	1,248.90	2.57		3,209.67	\$16,879,670.31
Adult Education					
17-21 Population	26,588.00		0.20	5,317.60	\$27,965,258.40
Over 21 Population	58,682.00		0.10	5,868.20	\$30,860,863.80
Additional Classifications:					
Gifted and Talented (3-12)	84,938.00	0.30	0.15	12,740.70	\$67,003,341.30
Career Exploration (6-9)	165,623.83		0.039	6,459.33	\$33,969,613.16
Prevention (K-3)	95,372.99	0.26	0.20	19,074.60	\$100,313,312.75
Remediation (4-12)	123,209.54	0.114		14,045.89	\$73,867,322.68
Limited English Proficient	8,000.00		0.20	1,600.00	\$8,414,400.00
TOTAL WPUS:				825,971.34	\$4,343,783,299.60

**Adult Education:** Currently, there are 85,270 persons enrolled in adult education. The per student allocation is only \$135. The Governor's Workforce Committee recommends targeting the adult education programs to the 26,588 students who are 17 years of age through 21 years of age at a cost of \$1,000 per students for a minimum of 300 hours of attendance or the successful completion of a high school credential during the school year. The remainder would spent on the over 21 years of age group.

**Prevention** - According to the 2003 annual report card, 57.93% of all students in South Carolina qualify for Medicaid and/or reduced or free lunches and are classified as in poverty. Using nationally recognized programs such as Success for All/Roots and Wings, the cost to address the educational needs of low-income students is approximately \$1,000 per pupil. \$1,000 equates to .2 of the base student cost. 57.93% of K-3 students eligible.

**LEP** - In North Carolina, each school having at least 20 students with limited English proficiency receives \$21,603 or the equivalent of one teacher assistant position. The allocation is based on a 3-year weighted average headcount or at least 2 1/2% of the ADM of the schools is IEP. Converting this figure into a weighting = (\$21,603/20 students = \$1,080 or .20 of the base student cost of \$5,350 as determined by this study. Currently, 8,000 students are classified as LEP in South Carolina.

**Gifted and Talented:** In the FY2003-04 school year, school districts receive \$377.12 per academic student served using the prior year's 135 day report of 67,882 students. In comparison, the .30 weighting for gifted and talented should be \$533.10 which is .30 of the bsc of \$1,777.

**Remediation:** To provide remediation for an estimated 40% of students in grades 4-12 who score below basic on at least one PACT assessment. Weighting results in \$600 per student to be used for: summer school, reduced class size, afterschool programs, extended day, instructional materials, etc.

**Career Exploration** -- To provide one counselor for every 250 students in grades 6-9 at a cost of \$200 per student.

Itemized List of High School Costs	Cost per Pupil	Cost Per Pupil	Cost Per Pupil	Cost Per Pupil	Cost Per Pupil
Based on High School of 900	Model 1	Model 2	Model 3	Model 4	Model 5
	1:21	1:24	1:25	1:30	1:35
<b>Classroom Teachers:</b>					
783 students in regular classrooms; 117 or 13% disabled in an average class size of 12 students requiring 10 teachers.	47.3	42.6	41.3	36.1	32.4
Total Number of Teachers, Rounded Up to .5	47.5	43.0	41.5	36.5	32.5
Teachers paid at \$300 above the SE average teacher salary or <b>\$43,991</b> plus <b>28%</b> for fringe benefits.	\$2,971.84	\$2,690.29	\$2,596.45	\$2,283.62	\$2,033.36
Professional Development costs based on \$903.04 per teacher	\$47.66	\$43.15	\$41.64	\$36.62	\$32.61
<b>\$250</b> per teacher for instructional supplies	\$13.19	\$11.94	\$11.53	\$10.14	\$9.03
Additional five days to teacher contract-- using SE average for <b>FY07</b> , each day costs \$231. For five days, \$1,158 plus fringe benefits of \$324.14 = \$1,482.14 per teacher	\$78.22	\$70.81	\$67.52	\$60.11	\$53.52
<b>Administration:</b>					
Principal ( <b>\$82,062</b> plus fringes) *	\$116.71	\$116.71	\$116.71	\$116.71	\$116.71
Two Assistant Principals or Curriculum Coordinators ( <b>\$62,893</b> plus fringes) *	\$178.90	\$178.90	\$178.90	\$178.90	\$178.90
Secretary/Attendance Clerk ( <b>\$22,708</b> plus fringes) *	\$32.30	\$32.30	\$32.30	\$32.30	\$32.30
Two Media Specialists ( <b>\$46,562</b> plus fringes) *	\$132.44	\$132.44	\$132.44	\$132.44	\$132.44
<b>Three Guidance Counselors/ Career Specialists (\$47,358 plus fringes) * **</b>	\$202.06	\$202.06	\$202.06	\$202.06	\$202.06
Reporting requirements for report card	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50
<b>Schoolwide Functions:</b>					
Parental Involvement	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
24 Units of Graduation	\$119.66	\$119.66	\$119.66	\$119.66	\$119.66
Driver's Education Course	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50
School Safety Coordinators	\$22.78	\$22.78	\$22.78	\$22.78	\$22.78
<b>District cost Overlay:</b>	<b>\$1,786.05</b>	<b>\$1,786.05</b>	<b>\$1,786.05</b>	<b>\$1,786.05</b>	<b>\$1,786.05</b>
<b>Total for High School:</b>	<b>\$5,741.81</b>	<b>\$5,447.09</b>	<b>\$5,348.03</b>	<b>\$5,021.39</b>	<b>\$4,759.42</b>

\* **Salaries and Wages Paid Professional and Support Personnel in Public Schools, 2004-05** published by Educational Research Service. These salaries are the mean of the average salaries of personnel employed in the Southeast region which includes AL, AR, FL, GA, KY, LA, MS, NC, SC, TN, VA, and WV.

\*\* Based on requirements of the Education and Economic Development Act of 2005. One career specialist for every 300 students.



Itemized List of Middle School Costs	Cost per Pupil	Cost Per Pupil	Cost Per Pupil	Cost Per Pupil	Cost Per Pupil
Based on a Middle School of 750	Model 1	Model 2	Model 3	Model 4	Model 5
	1:21	1:24	1:25	1:30	1:35
<b>Classroom Teachers:</b>					
652 students in regular classrooms; 98 or 13% disabled in an average class size of 12 students for 9.0 teachers.	40.0	36.2	35.1	30.7	27.6
Total Number of Teachers, Rounded Up to .5	40.0	36.5	35.5	31	28
Total number of Teachers paid at <b>\$43,991</b> plus <b>28%</b> for fringe benefits.	\$3,003.12	\$2,740.35	\$2,665.27	\$2,327.42	\$2,102.18
Professional Development costs based on \$903.04 per teacher	\$48.16	\$43.95	\$42.74	\$37.33	\$33.71
<b>\$250</b> per teacher for instructional supplies	\$13.33	\$12.17	\$11.83	\$10.33	\$9.33
Additional five days to teacher contract-- using SE average for <b>FY07</b> , each day costs \$231. For five days, \$1,158 plus fringe benefits of \$324.14 = \$1,482.14 per teacher	\$79.05	\$72.13	\$70.15	\$61.26	\$55.33
<b>Administration:</b>		1			
Principal ( <b>\$73,688</b> plus fringes) *	\$125.76	\$125.76	\$125.76	\$125.76	\$125.76
Asst. Principal or Curriculum Coordinator ( <b>\$59,592</b> plus fringes) *	\$101.70	\$101.70	\$101.70	\$101.70	\$101.70
Secretary/Attendance Clerk ( <b>\$22,708</b> plus fringes) *	\$38.75	\$38.75	\$38.75	\$38.75	\$38.75
<b>2.5</b> Guidance Counselors/Career Specialists ( <b>\$47,358</b> plus fringes) * **	\$202.06	\$202.06	\$202.06	\$202.06	\$202.06
Two Media Specialists ( <b>\$46,562</b> plus fringes) *	\$158.92	\$158.92	\$158.92	\$158.92	\$158.92
Reporting requirements for report card	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50
Nurse ( <b>\$31,386</b> plus fringes) *	\$51.47	\$51.47	\$51.47	\$51.47	\$51.47
Resource Officer (\$25,000 plus fringes)	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00
<b>Schoolwide Functions:</b>					
<b>District cost Overlay:</b>	<b>\$1,786.05</b>	<b>\$1,786.05</b>	<b>\$1,786.05</b>	<b>\$1,786.05</b>	<b>\$1,786.05</b>
<b>Total for Middle School:</b>	<b>\$5,656.89</b>	<b>\$5,381.82</b>	<b>\$5,303.23</b>	<b>\$4,949.57</b>	<b>\$4,713.79</b>

\* Salaries and Wages Paid Professional and Support Personnel in Public Schools, 2004-05 published by Educational Research Service. These salaries are the mean of the average salaries of personnel employed in the Southeast region which includes AL, AR, FL, GA, KY, LA, MS, NC, SC, TN, VA, and WV.

\*\* Based on requirements of the Education and Economic Development Act of 2005. One career specialist for every 300 students.

<b>Itemized List of Elementary School Costs Based on a Elementary School of 500</b>	<b>Cost per Pupil Model 1</b>	<b>Cost Per Pupil Model 2</b>	<b>Cost Per Pupil Model 3</b>	<b>Cost Per Pupil Model 4</b>	<b>Cost Per Pupil Model 5</b>
	<b>1:21</b>	<b>1:24</b>	<b>1:25</b>	<b>1:30</b>	<b>1:35</b>
<b>Classroom Teachers:</b>					
435 students in regular classrooms; 65 or 13% disabled students in an average class size of 12 students for 5.5 teachers.	26.2	23.6	22.9	20.0	17.9
Total Number of Teachers, Rounded Up to .5	26.5	24	23	20	18
Total Number of Teachers paid at <b>\$43,991</b> plus <b>28%</b> for fringe benefits.	\$2,984.35	2,702.81	2,590.19	2,252.34	2,027.11
Professional Development costs based on \$903.04 per teacher	\$47.86	43.35	41.54	36.12	32.51
<b>\$250</b> per teacher for instructional supplies	\$13.25	12.00	11.50	10.00	9.00
Additional five days to teacher contract-- using SE average for <b>FY07</b> , each day costs \$231. For five days, \$1,158 plus fringe benefits of \$324.14 = \$1,482.14 per teacher	\$78.55	71.14	68.18	59.29	53.36
<b>Other Teachers:</b>					
<b>Certified Physical Education Teacher ***</b>	\$112.62	\$112.62	\$112.62	\$112.62	\$112.62
<b>Administration:</b>					
Principal ( <b>\$71,679</b> plus fringes) *	\$183.50	\$183.50	\$183.50	\$183.50	\$183.50
Secretary/Bookkeeper ( <b>\$22,708</b> plus fringes) *	\$58.13	\$58.13	\$58.13	\$58.13	\$58.13
Media Specialist ( <b>\$46,562</b> plus fringes) *	\$119.20	\$119.20	\$119.20	\$119.20	\$119.20
<b>.6 Position for Guidance Counselor (\$47,358 plus fringes) *</b>	\$72.74	\$72.74	\$72.74	\$72.74	\$72.74
Reporting requirements for report card	\$7.50	7.50	7.50	7.50	7.50
<b>Schoolwide Functions:</b>					
Parental Involvement	\$25.00	25.00	25.00	25.00	25.00
Services for Preschoolers with Disabilities	\$72.85	72.85	72.85	72.85	72.85
K-5 Enhancement (Lottery)	\$125.00	125.00	125.00	125.00	125.00
<b>District cost Overlay:</b>	<b>\$1,786.05</b>	<b>\$1,786.05</b>	<b>\$1,786.05</b>	<b>\$1,786.05</b>	<b>\$1,786.05</b>
<b>Total for Elementary School:</b>	<b>\$5,686.60</b>	<b>\$5,391.88</b>	<b>\$5,274.00</b>	<b>\$4,920.33</b>	<b>\$4,684.56</b>
Half-Day Program for 4-year-olds	2,061				

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\*\*\* Based on Students Health and Fitness Act of 2005 requiring by Fiscal Year 2008-09 one PE teacher for every 500 students in elementary schools.

Itemized List of District Costs	Cost per Pupil
<b>Based on a district of 7500 students</b>	
<b>School Board:</b>	
Compensation	<b>\$0.59</b>
<i>Training (Based on statewide cost of \$151,570)</i>	<b>\$0.22</b>
<b>District Office:</b>	
<b>Personnel * --</b>	<b>\$107.44</b>
Superintendent (\$127,929 plus fringes)	
Fiscal Officer (\$76,876 plus fringes)	
Secretary (\$28,632 plus fringes)	
Director for Planning (\$76,876 plus fringes)	
Asst. Superintendent for Staff (\$101,227 plus fringes)	
Program Consultant (\$81,392 plus fringes)	
2.5 Secretaries (\$28,632 plus fringes)	
<b>Career Specialist (\$65,033 plus fringes) **</b>	
<b>Support Costs</b>	<b>\$25.62</b>
<b>Annual Financial Audit</b>	<b>\$3.00</b>
<b>Maintenance and Operation of Schools</b>	<b>\$1,291.00</b>
<b>Instructional Supplies (Computers, library books, etc.)</b>	<b>\$100.00</b>
<b>Transportation</b>	<b>\$185.00</b>
<b>Parenting/Family Literacy</b>	<b>\$9.56</b>
<b>Technology</b>	<b>\$26.62</b>
<b>Alternative Schools</b>	<b>\$16.28</b>
<b>ADEPT</b>	<b>\$13.22</b>
<b>Reporting Requirements of Report Card</b>	<b>\$7.50</b>
<b>TOTAL:</b>	<b>\$1,786.05</b>

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\*\* Based on Education and Economic Development Act of 2005 requiring a career specialist to oversee program implementation and professional development for all students in district.